

VIRGINIA BOARD OF ACCOUNTANCY DISCIPLINARY ACTIONS

The following actions were taken by the Virginia Board of Accountancy as a result of the Board's enforcement process.

SUMMARY OF VIOLATIONS	BOARD ACTION	DATE ENTERED BY THE BOARD
<u>CONSENT ORDER</u> 54.1-4413. A 18 VAC 5-21-120-(A) Responsibilities 18 VAC 5-21-120 (B) Public Interest Failure to act in a way that demonstrates commitment to professionalism by using vulgar language in official correspondence.	The Board imposed a monetary penalty of \$500 and proof of satisfactory completion of anger management class no later than December 31, 2007.	<u>2007</u> Jun
<u>FINAL ORDER</u> 54.1-4413.1, 54.1-111 and 54.1-4414 Respondent never licensed as a CPA, signed an Independent Auditors Report for a non-profit organization which was used to secure grants from the government. The Respondent had a Master's degree in accounting and taught at a local college.	The Board imposed a monetary penalty of \$2,000 to be paid within 90 days of the entry date of the Final Order.	<u>2007</u> Jul
<u>FINAL ORDER</u> 54.1-4413.1, 54.1-111 and 54.1-4414 The Respondent never licensed in Virginia and used the CPA title without a valid Virginia license in eleven instances. The Respondent had an expired CPA License in a another state.	The Board imposed a monetary penalty of \$5,000 for using the CPA title and providing services as a CPA without a valid Virginia License.	<u>2007</u> May
<u>FINAL ORDER</u> 54.1-4413 18 VAC 5-21-120 (F)- Due Professional Care Failure to exercise due professional care in the performance of professional service. 18 VAC 5-21-120(I) Accounting Principles 18 VAC 5-21-130 Standards of practice. Failure to perform an audit for a municipality in accordance with required standards and failed to respond to notification by the Office of the Inspector General.	The Board placed the Respondent's license on indefinite suspension. The Respondent may petition the Board to have the suspension lifted upon satisfactory completion of 24 CPE hours of A-133 Yellow Book training, an Unqualified Peer Review, execution of a Practice Continuation Agreement (PCA), presentation of a Medical Authorization that the Respondent is mentally and physically fit to practice, and completion of 120 CPE current hours.	<u>2007</u> Sept
<u>CONSENT ORDER</u> 54.1-4413 A (5) 18 VAC 5-21-120 (M) Acts discreditable to the profession by failing to file personal Federal income tax for tax years 2002, 2003, and 2004. Violation of section 10.51 (f) of Treasury Department Circular 230. Suspended by the IRS from practicing (representing clients) before IRS	The Board imposed a monetary penalty of \$500. The Respondent shall provide the Board with a notarized Affidavit that the Respondent's personal tax returns have been filed in a timely manner to the appropriate taxing authorities by the tax due dates for the years 2006, 2007 and 2008. .	<u>2006</u> Nov